

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
DECEMBER 31, 2002

EXHIBIT A - 1

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS				
Cash and cash equivalents (Note 3)	\$ 82,004,378	\$ 25,066,679	\$ 107,071,057	\$ 9,011,972
Investments (Note 3)	168,768,300	58,580,577	227,348,877	2,952,246
Receivables - net	34,187,101	9,002,300	43,189,401	1,745,892
Due from other governments (Note 11)	55,761,234	8	55,761,242	2,365,402
Due from component units (Note 11)	--	116,459	116,459	--
Due from primary government (Note 11)	--	--	--	62,761
Prepaid items	--	61,578	61,578	135,286
Loans receivable	6,800,403	--	6,800,403	--
Inventory	809,197	--	809,197	229,183
Net pension asset	--	--	--	835,603
Deferred bond issuance costs	1,881,845	1,024,040	2,905,885	--
Restricted assets:				
Cash and cash equivalents (Note 3)	--	26,597,897	26,597,897	617,882
Investments (Note 3)	--	95,490,973	95,490,973	--
Receivables - net	--	715,964	715,964	--
Due from other governments (Note 11)	--	9,778,020	9,778,020	651,235
Capital assets (Note 6):				
Non-depreciable	90,408,238	85,959,973	176,368,211	710,567
Depreciable, net	235,110,121	477,927,064	713,037,185	12,708,692
Total assets	<u>675,730,817</u>	<u>790,321,532</u>	<u>1,466,052,349</u>	<u>32,026,721</u>
LIABILITIES				
Accounts payable and other current liabilities	18,522,086	4,451,978	22,974,064	1,341,380
Internal balances (Note 11)	5,654,679	(5,654,679)	--	--
Due to other governments	2,389,765	150,219	2,539,984	1,765
Due to primary government (Note 11)	--	--	--	116,459
Due to component units (Note 11)	62,761	--	62,761	--
Accrued payables	9,370,412	716,058	10,086,470	1,077,396
Deferred revenue	2,676,340	756,178	3,432,518	--
Deposits and escrow accounts	14,674,348	--	14,674,348	--
Other liabilities	--	--	--	899,980
Liabilities payable from restricted assets	--	12,124,063	12,124,063	258,274
Non-current liabilities:				
Due within one year	11,454,779	14,960,298	26,415,077	1,119,958
Due in more than one year	193,605,936	302,994,854	496,600,790	5,805,403
Total liabilities	<u>258,411,106</u>	<u>330,498,969</u>	<u>588,910,075</u>	<u>10,620,615</u>
NET ASSETS				
Invested in capital assets, net of related debt	261,952,498	308,261,028	570,213,526	9,673,967
Restricted for:				
Capital projects	56,020,658	37,863,277	93,883,935	--
Debt service	24,588,790	31,805,580	56,394,370	--
Passenger facility charges	--	1,995,356	1,995,356	--
Other purposes	70,947,741	--	70,947,741	1,710,265
Unrestricted	3,810,024	79,897,322	83,707,346	10,021,874
Total net assets	<u>\$ 417,319,711</u>	<u>\$ 459,822,563</u>	<u>\$ 877,142,274</u>	<u>\$ 21,406,106</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2002

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Services	Grants and	Grants and
			Contributions	Contributions
Function/Programs				
Primary government:				
Governmental activities:				
General government	\$ 64,107,902	\$ 13,665,803	\$ 72,839	\$ --
Public safety	120,254,922	14,201,345	7,024,830	772,959
Transportation	29,077,866	419,539	609,155	12,637,875
Sanitation	23,154,855	12,883,654	--	--
Health and welfare	8,068,109	548,377	2,705,751	16,133
Culture and recreation	16,871,094	440,484	848,892	3,083,381
Conservation and development	35,485,219	2,954,384	26,907,306	1,649,270
Intergovernmental	12,052,947	--	--	--
Interest and fiscal charges on long-term debt	6,137,335	--	--	--
Total governmental activities	315,210,249	45,113,586	38,168,773	18,159,618
Business-type activities:				
Airport	12,235,955	8,644,221	126,984	17,133,324
Sewer	66,155,844	48,137,474	219,788	5,600,558
Civic center	3,329,986	1,412,105	15,662	2,871,425
Parking facilities	817,434	616,626	--	--
Waste disposal facilities	12,595,809	9,892,908	--	--
Total business-type activities	95,135,028	68,703,334	362,434	25,605,307
Total primary government	\$ 410,345,277	\$ 113,816,920	\$ 38,531,207	\$ 43,764,925
Component units:				
Judicial court services	\$ 31,199,807	\$ 16,839,696	\$ 14,764,979	\$ 971
Coroner	737,445	109,235	647,990	--
Fire protection districts	10,153,236	1,906,900	347,946	29,750
Mass transit	12,811,175	3,870,796	881,708	52,534
Total component units	\$ 54,901,663	\$ 22,726,627	\$ 16,642,623	\$ 83,255

General revenues:

Taxes:

Property

Gross receipts business

Sales

Occupancy

Occupational

Insurance premium

Gaming admissions

Interest and penalties - delinquent taxes

Grants and contributions not restricted to specific programs

Investment earnings

Gain (loss) on sale of capital assets

Transfers (to) from other funds

Total general revenues and transfers

Change in net assets

Net Assets - beginning of year

Net Assets - end of year

The accompanying notes are an integral part of this statement.

Net (Expenses) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (50,369,260)	\$ --	\$ (50,369,260)	\$ --
(98,255,788)	--	(98,255,788)	--
(15,411,297)	--	(15,411,297)	--
(10,271,201)	--	(10,271,201)	--
(4,797,848)	--	(4,797,848)	--
(12,498,337)	--	(12,498,337)	--
(3,974,259)	--	(3,974,259)	--
(12,052,947)	--	(12,052,947)	--
(6,137,335)	--	(6,137,335)	--
(213,768,272)	--	(213,768,272)	--
--	13,668,574	13,668,574	--
--	(12,198,024)	(12,198,024)	--
--	969,206	969,206	--
--	(200,808)	(200,808)	--
--	(2,702,901)	(2,702,901)	--
--	(463,953)	(463,953)	--
(213,768,272)	(463,953)	(214,232,225)	--
--	--	--	405,839
--	--	--	19,780
--	--	--	(7,868,640)
--	--	--	(8,006,137)
--	--	--	(15,449,158)
57,874,694	--	57,874,694	6,287,672
20,507,647	--	20,507,647	--
154,905,194	29,953,612	184,858,806	--
772,347	--	772,347	807,561
7,343,976	--	7,343,976	--
3,071,734	--	3,071,734	--
7,131,320	--	7,131,320	--
1,329,378	--	1,329,378	--
4,125,190	--	4,125,190	7,947,622
5,222,432	4,173,333	9,395,765	907,409
485,498	131,794	617,292	(882)
(7,472,844)	7,472,844	--	--
255,296,566	41,731,583	297,028,149	15,949,382
41,528,294	41,267,630	82,795,924	500,224
375,791,417	418,554,933	794,346,350	20,905,882
\$ 417,319,711	\$ 459,822,563	\$ 877,142,274	\$ 21,406,106

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2002

EXHIBIT A - 3

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents (Note 3)	\$ 18,326,557	\$ 26,907,430	\$ 34,239,197	\$ 79,473,184
Investments (Note 3)	44,868,466	58,409,096	59,293,676	162,571,238
Property taxes receivable - net (Note 4)	3,362,381	--	8,082,318	11,444,699
Gross receipts business taxes receivable	4,672,640	--	--	4,672,640
Sales taxes receivable	12,399,686	1,711,178	1,247,725	15,358,589
Interest and penalties receivable on taxes	65,660	--	--	65,660
Accounts receivable - net	753,404	--	1,141,639	1,895,043
Accrued interest receivable	107,865	161,901	410,346	680,112
Special assessments receivable	40,497	13,957	--	54,454
Due from other funds (Note 11)	67,461	18,195,846	--	18,263,307
Due from other governments (Note 11)	14,716,418	2,296,335	35,481,138	52,493,891
Loans receivable	--	--	6,800,403	6,800,403
Inventory	641,527	--	--	641,527
Total assets	<u>\$ 100,022,562</u>	<u>\$ 107,695,743</u>	<u>\$ 146,696,442</u>	<u>\$ 354,414,747</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ 8,986,991	\$ 4,767,136	\$ 4,317,443	\$ 18,071,570
Due to other funds (Note 11)	--	--	23,917,986	23,917,986
Due to other governments	2,269,286	--	120,479	2,389,765
Due to component units	62,761	--	--	62,761
Accrued payables	4,461,714	--	1,416,845	5,878,559
Deferred revenue	937,474	13,957	4,562,790	5,514,221
Deposits and escrow accounts	14,402,373	--	271,975	14,674,348
Total liabilities	<u>31,120,599</u>	<u>4,781,093</u>	<u>34,607,518</u>	<u>70,509,210</u>
Fund balances:				
Reserved for:				
Encumbrances	1,182,378	28,942,047	4,191,211	34,315,636
Loans receivable	--	--	6,800,403	6,800,403
Inventory	641,527	--	--	641,527
Debt service - principal	--	--	19,958,214	19,958,214
Debt service - interest	--	--	8,062,634	8,062,634
Subsequent year expenditures (Note 1)	10,059,760	--	1,362,240	11,422,000
Continuing projects (Note 1)	6,906,114	73,972,603	9,085,632	89,964,349
Unreserved, designated for:				
Insurance	19,800,975	--	--	19,800,975
Solid waste collection and disposal	7,512,581	--	11,860,213	19,372,794
Special purposes	1,196,911	--	--	1,196,911
Gaming revenues	3,974,320	--	--	3,974,320
Budget stabilization	10,400,000	--	--	10,400,000
Unreserved, Undesignated, reported in:				
General Fund	7,227,397	--	--	7,227,397
Special Revenue Funds	--	--	50,768,377	50,768,377
Total fund balances	<u>68,901,963</u>	<u>102,914,650</u>	<u>112,088,924</u>	<u>283,905,537</u>
Total liabilities and fund balances	<u>\$ 100,022,562</u>	<u>\$ 107,695,743</u>	<u>\$ 146,696,442</u>	<u>\$ 354,414,747</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2002**

EXHIBIT A - 4

Fund balances - total governmental funds \$ 283,905,537

Amounts reported for governmental activities in the statement of net assets
are different because:

Capital assets used in governmental activities are not financial resources
and, therefore, are not reported in the governmental funds

Governmental capital assets	600,395,406	
Less accumulated depreciation	<u>(280,116,353)</u>	320,279,053

Assets used in governmental activities that are not financial
resources and, therefore, are not reported in the
governmental funds

Deferred bond issuance costs		1,881,845
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Some revenues were collected more than sixty days after
year-end and, therefore, are not available soon enough
to pay for current-period expenditures.

Property tax revenue	2,837,881	
Louisiana revenue sharing	1,108,776	
Beer tax revenue	37,180	
Enhanced 911 revenues	34,899	
Emergency Medical Services transport charges	160,999	
La. Department of Transportation and Development	<u>1,923,340</u>	6,103,075

Long-term liabilities, including bonds payable, are not due and payable
in the current period and, therefore, are not reported in the
governmental funds.

Accrued interest payable	(3,432,058)	
Bonds payable	(153,485,084)	
Deferred amount on refunding	(952,453)	
Compensated absences payable	(10,450,996)	
Obligation under capital leases	(21,370)	
Arbitrage payable	(7,399)	
Claims and judgments payable	(26,438,012)	
Employee benefits payable	(4,960,358)	
Net pension obligation	<u>(8,275,065)</u>	(208,022,795)

Internal service funds are used by management to charge the
costs of fleet management and maintenance to individual
funds. The assets and liabilities of the internal service funds
are included in governmental activities in the statement
of net assets.

13,172,996

Net assets of governmental activities

\$ 417,319,711

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

EXHIBIT A - 5

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Taxes:				
Property	\$ 17,364,141	\$ --	\$ 40,390,446	\$ 57,754,587
Gross receipts business taxes	20,507,647	--	--	20,507,647
Sales	109,890,937	17,211,616	27,802,641	154,905,194
Occupancy	772,347	--	--	772,347
Occupational	7,343,976	--	--	7,343,976
Insurance premiums	3,071,734	--	--	3,071,734
Gaming admissions	7,131,320	--	--	7,131,320
Interest and penalties - delinquent	1,329,378	--	--	1,329,378
Licenses and permits	2,915,318	--	344,431	3,259,749
Intergovernmental revenues	9,478,103	6,367,256	38,699,610	54,544,969
Charges for services	19,549,596	--	15,209,298	34,758,894
Fines and forfeits	1,438,317	--	456,673	1,894,990
Investment earnings	1,234,692	1,573,058	2,252,724	5,060,474
Miscellaneous revenues	11,181,424	511,071	3,022,891	14,715,386
Total revenues	<u>213,208,930</u>	<u>25,663,001</u>	<u>128,178,714</u>	<u>367,050,645</u>
EXPENDITURES				
Current:				
General government	56,892,370	--	748,309	57,640,679
Public safety	88,472,988	--	19,787,692	108,260,680
Transportation	18,991,378	--	11,464,400	30,455,778
Sanitation	12,990,405	--	9,551,322	22,541,727
Health and welfare	1,539,683	--	6,220,877	7,760,560
Culture and recreation	1,342,224	--	14,017,859	15,360,083
Conservation and development	1,738,185	--	32,878,381	34,616,566
Debt service:				
Principal retirement	--	--	10,955,864	10,955,864
Interest and fiscal charges	--	--	11,029,121	11,029,121
Bond issuance costs	--	--	1,926,879	1,926,879
Capital outlay	--	26,925,528	7,407,447	34,332,975
Intergovernmental	11,104,853	--	947,230	12,052,083
Total expenditures	<u>193,072,086</u>	<u>26,925,528</u>	<u>126,935,381</u>	<u>346,932,995</u>
Excess (deficiency) of revenues over (under) expenditures	<u>20,136,844</u>	<u>(1,262,527)</u>	<u>1,243,333</u>	<u>20,117,650</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (Note 12)	17,057,093	20,733,568	8,353,086	46,143,747
Transfers out (Note 12)	(42,253,427)	(3,518,824)	(7,844,340)	(53,616,591)
Refunding bonds issued	--	--	73,450,000	73,450,000
Current refunding of debt	--	--	(71,482,907)	(71,482,907)
Proceeds of capital asset disposition	478,107	--	6,894	485,001
Total other financing sources and uses	<u>(24,718,227)</u>	<u>17,214,744</u>	<u>2,482,733</u>	<u>(5,020,750)</u>
Net change in fund balances	(4,581,383)	15,952,217	3,726,066	15,096,900
Fund balances, January 1	<u>73,483,346</u>	<u>86,962,433</u>	<u>108,362,858</u>	<u>268,808,637</u>
Fund balances, December 31	<u>\$ 68,901,963</u>	<u>\$ 102,914,650</u>	<u>\$ 112,088,924</u>	<u>\$ 283,905,537</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT A - 6

Net change in fund balances - total governmental funds \$ 15,096,900

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	34,332,975	
Depreciation expense	<u>(21,205,665)</u>	13,127,310

The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to increase net assets. 3,822,965

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.

Property tax revenue	120,107	
Louisiana revenue sharing	11,077	
Beer tax revenue	(62,677)	
Enhanced 911 revenues	(101,595)	
Emergency Medical Services transport charges	60,828	
La. Department of Transportation and Development	<u>1,923,340</u>	1,951,080

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Refunding bonds issued	(73,450,000)	
Current refunding of debt	71,482,907	
Deferred bond issuance costs	1,926,880	
Amortization of bond issuance costs	(45,035)	
Amortization of gain on refunding	35,276	
Principal payments	10,955,864	
Adjustment for debt recorded in business type activities	<u>(5,134,522)</u>	5,771,370

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Accrued interest payable	605,844	
Compensated absences payable	(966,141)	
Net pension obligation	(2,934,127)	
Claims and judgments payable	5,352,217	
Employee benefits payable	(220,823)	
Arbitrage payable	<u>160,859</u>	1,997,829

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

(239,160)

Change in net assets of governmental activities \$ 41,528,294

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT A - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 16,847,810	\$ 16,876,710	\$ 17,364,141	\$ 487,431
Gross receipts business taxes	19,490,530	19,490,530	20,507,647	1,017,117
General sales and use taxes	104,913,590	105,182,472	109,890,937	4,708,465
Occupancy taxes	700,000	700,000	772,347	72,347
Occupational taxes	7,150,000	7,150,000	7,343,976	193,976
Insurance premiums taxes	2,890,000	2,893,900	3,071,734	177,834
Gaming admissions taxes	2,000,000	3,157,000	7,131,320	3,974,320
Interest and penalties - delinquent taxes	1,108,000	1,108,000	1,329,378	221,378
Total taxes	155,099,930	156,558,612	167,411,480	10,852,868
Licenses and permits:				
Use of streets:				
Public conveyances	10,300	10,300	10,260	(40)
Bicycle registration fees	55,000	55,000	58,815	3,815
Occupational and professional:				
Air conditioning and heating	30,000	30,000	28,165	(1,835)
Electrical contractors	25,000	25,000	24,900	(100)
Plumbers	20,000	20,000	23,700	3,700
House moving	1,000	1,000	925	(75)
Garbage collectors	24,800	24,800	24,400	(400)
Arborists	--	--	300	300
Classified employees	80,000	80,000	96,400	16,400
Waiter / waitress	200	200	150	(50)
Retail clerks	71,500	71,500	66,935	(4,565)
Entertainers	4,000	4,000	7,025	3,025
Liquor and beer	452,000	452,000	453,042	1,042
Restaurant	19,250	19,250	17,665	(1,585)
Gaming	3,300	3,300	2,800	(500)
Chauffeurs	1,800	1,800	1,670	(130)
Second hand dealers	1,000	1,000	755	(245)
Construction permits:				
Air conditioning and heating	250,000	250,000	254,300	4,300
Electrical	325,000	325,000	369,894	44,894
Building	980,000	980,000	986,416	6,416
Plumbing and gas	272,500	272,500	320,326	47,826
House moving	3,400	3,400	6,400	3,000
Fence	300	300	750	450
Special events	4,000	4,000	6,300	2,300
Alarm user	100,000	100,000	150,512	50,512
Sign permits	2,000	2,000	2,000	--
Miscellaneous fire permits	1,000	1,000	513	(487)
Total licenses and permits	2,737,350	2,737,350	2,915,318	177,968
Intergovernmental revenues:				
State grants:				
Public safety:				
Traffic signal maintenance	468,300	468,300	477,750	9,450
Department of Military Affairs	65,600	65,600	69,366	3,766
Juvenile meal reimbursement	55,000	55,000	52,612	(2,388)

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES (continued)				
Intergovernmental revenues (continued):				
State grants (continued):				
Highways and streets:				
Street maintenance	\$ 298,020	\$ 298,020	\$ 300,963	\$ 2,943
Culture and recreation:				
Hotel/motel sales tax	769,550	769,550	762,335	(7,215)
State shared revenues:				
Beer taxes	400,000	400,000	452,860	52,860
Insurance company taxes	446,870	446,870	503,327	56,457
Louisiana revenue sharing	1,023,860	1,023,860	1,032,915	9,055
Mineral royalties	150,000	150,000	81,384	(68,616)
Severance taxes	800,000	800,000	795,556	(4,444)
On-behalf payments for salaries and benefits	5,128,570	4,953,340	4,948,279	(5,061)
Payments in lieu of taxes:				
Federal government	--	--	756	756
Total intergovernmental revenues	9,605,770	9,430,540	9,478,103	47,563
Charges for services:				
General government:				
City court civil fees	1,000,000	1,000,000	1,336,333	336,333
Judiciary court costs	660,000	660,000	573,010	(86,990)
City court school fees	195,000	195,000	149,404	(45,596)
City court bench warrant fees	525,000	525,000	552,195	27,195
City court miscellaneous fees	225,000	225,000	284,376	59,376
City court credit card payment fees	20,000	20,000	17,493	(2,507)
City constable civil fees	500,000	500,000	541,907	41,907
Fiscal management fees	5,021,000	5,021,000	5,656,279	635,279
Fiscal management fees - inventory	32,000	32,000	34,576	2,576
Fiscal management fees - auction facility	80,500	20,511	20,511	--
Sales tax collection charges	1,400,000	1,400,000	1,582,463	182,463
Occupancy tax collection charges	6,000	6,000	6,000	--
NSF check fees	5,000	5,000	3,449	(1,551)
Advertising	11,000	11,000	17,226	6,226
Board of adjustment fees	6,500	6,500	7,290	790
Sale of construction codes and plans	15,000	15,000	17,829	2,829
Pre-trial diversion fees	275,000	275,000	293,116	18,116
Notice of intent	72,000	72,000	62,604	(9,396)
Adjudicated property	20,000	20,000	21,096	1,096
Zoning fees	75,000	75,000	89,030	14,030
Planning assistance	66,000	66,000	80,745	14,745
Planning advertising fees	--	19,900	21,400	1,500
Miscellaneous	6,600	6,600	9,610	3,010
Public safety:				
Subdivision inspection, testing and plan review	19,000	19,000	22,150	3,150
Flood determination fees	18,600	18,600	19,310	710
Commercial and residential plan review	215,000	215,000	240,165	25,165
Sale of reports and photos	265,000	265,000	253,834	(11,166)
Sobriety test	20,000	20,000	23,421	3,421
False alarm fees	80,000	80,000	76,549	(3,451)
Radio shop charges	10,000	10,000	438	(9,562)
Prison medical charges	47,000	47,000	49,616	2,616

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES (continued)				
Charges for services (continued):				
Public safety (continued):				
Juvenile services fees	\$ 2,000	\$ 2,000	\$ 3,545	\$ 1,545
Miscellaneous	--	--	5,588	5,588
Transportation:				
Parking meters	193,000	193,000	200,968	7,968
Sanitation:				
Solid waste user fees	7,191,200	7,191,200	7,135,240	(55,960)
Weed cutting charges	37,000	37,000	28,979	(8,021)
Culture and recreation:				
Summer program - North Baton Rouge				
Community Center	--	16,000	15,398	(602)
Riverfront docking fees	6,140	6,140	2,350	(3,790)
Conservation and development:				
Rent/utilities:				
Leo S. Butler Community Center	18,800	18,800	22,425	3,625
North Baton Rouge Community Center	--	25,151	32,703	7,552
Dr. Martin Luther King, Jr. Community Center	7,800	7,800	14,570	6,770
Chaneyville Community Center	--	--	1,609	1,609
Rent/donations:				
Delmont Community Center	13,440	13,440	22,796	9,356
Total charges for services	18,360,580	18,361,642	19,549,596	1,187,954
Fines and forfeits:				
City court criminal fines and forfeitures	200,000	200,000	258,454	58,454
City court forfeitures	30,000	30,000	17,376	(12,624)
City court traffic fines	1,300,000	1,300,000	1,139,837	(160,163)
Alcoholic Beverage Control Board fines	25,000	25,000	26,650	1,650
Miscellaneous	--	--	(4,000)	(4,000)
Total fines and forfeits	1,555,000	1,555,000	1,438,317	(116,683)
Investment earnings	875,000	875,000	1,234,692	359,692
Miscellaneous revenues:				
Rentals:				
Land	19,000	19,000	21,325	2,325
Buildings	140,380	140,380	140,382	2
Oil, gas and mineral royalties	60,000	60,000	53,947	(6,053)
Airport note	2,583,380	2,583,380	2,596,887	13,507
East Baton Rouge sewerage commission	6,877,780	6,877,780	6,877,779	(1)
Condemnations	55,000	55,000	60,488	5,488
Juvenile detention meals	3,000	3,000	3,200	200
Confiscated funds - police	200,000	200,000	129,229	(70,771)
Abandoned or impounded bicycles	6,000	6,000	5,902	(98)
Police - miscellaneous revenues	93,730	260,108	964,715	704,607
Juvenile detention reimbursement	150,000	150,000	198,921	48,921
Donations	30,000	91,840	101,990	10,150
Other	13,500	13,520	26,659	13,139
Total miscellaneous revenues	10,231,770	10,460,008	11,181,424	721,416
Total revenues	198,465,400	199,978,152	213,208,930	13,230,778

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2002

EXHIBIT A - 7
(Continued)

EXPENDITURES	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Current:				
General government:				
Metropolitan council	\$ 619,370	\$ 642,187	\$ 585,362	\$ 56,825
Council administrator	1,524,725	1,537,280	1,400,658	136,622
Council budget office	147,260	147,260	143,396	3,864
Parish attorney	5,081,290	5,124,507	5,022,805	101,702
Public information office	274,129	318,405	315,178	3,227
Planning commission	939,961	996,104	886,336	109,768
City court - administration	5,558,144	5,735,257	5,677,374	57,883
City constable	1,566,310	1,540,919	1,530,447	10,472
Justice of peace and ward constables	60,360	60,539	60,539	--
Sheriff - costs of court	172,820	172,820	172,643	177
Registrar of voters	484,430	499,054	494,893	4,161
Mayor - president	967,574	958,569	827,643	130,926
Finance	5,943,475	5,896,683	5,437,468	459,215
Collection of funds	1,746,800	1,797,120	1,771,595	25,525
Service fee business office	354,670	354,670	337,924	16,746
Information services	2,092,840	2,083,444	2,083,443	1
Computerized systems	65,876	1,223,569	672,132	551,437
Purchasing	822,239	784,457	726,618	57,839
Human resources	2,035,277	2,031,387	2,022,341	9,046
Risk management	9,130,070	12,684,835	14,156,326	(1,471,491)
Quality and employee development	500,829	510,709	490,797	19,912
Municipal fire and police civil service board	44,550	44,550	43,632	918
Public works - administration, engineering, warehouse and building maintenance	12,464,300	12,638,841	12,515,274	123,567
Capital area legal services	39,290	39,290	39,290	--
Municipal associations	90,340	90,340	82,855	7,485
Total general government	52,726,929	57,912,796	57,496,969	415,827
Public safety:				
Sheriff - correctional institution	3,955,169	4,040,609	3,485,781	554,828
Mayor-President's anti-drug task force	254,150	257,329	252,406	4,923
Police	45,278,428	44,272,506	43,060,964	1,211,542
Fire	29,751,275	29,549,736	29,539,734	10,002
Emergency medical services	2,653,619	3,100,898	2,945,630	155,268
Juvenile services	3,031,154	2,967,182	2,884,961	82,221
Emergency preparedness	255,682	304,264	301,614	2,650
Public works - inspection and traffic engineering	6,448,925	6,268,192	6,268,192	--
Demolition program	426,516	426,516	293,488	133,028
Interagency criminal information tracking system	20,000	20,000	--	20,000
Crimestoppers	13,390	13,390	13,390	--
Total public safety	92,088,308	91,220,622	89,046,160	2,174,462
Transportation:				
Public works - highway division	16,029,246	15,369,580	15,369,580	--
Street lighting	4,032,420	3,946,092	3,536,168	409,924
Federal urban system	10,489	33,778	--	33,778
Street maintenance	95,580	95,580	95,580	--
Total transportation	20,167,735	19,445,030	19,001,328	443,702

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT A - 7
(Continued)

EXPENDITURES (continued)	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Current (continued):				
Sanitation:				
Public works - waste management	\$ 13,712,936	\$ 13,594,904	\$ 12,999,575	\$ 595,329
Health and welfare:				
Health unit	502,567	540,699	464,850	75,849
Council on Aging projects	661,050	661,050	661,050	--
Crisis Care Center	185,050	185,050	185,053	(3)
Baton Rouge Area Alcohol and Drug Center	161,710	161,710	161,710	--
O'Brien House	17,020	17,020	17,020	--
Cenikor Foundation	50,000	50,000	50,000	--
Total health and welfare	1,577,397	1,615,529	1,539,683	75,846
Culture and recreation:				
Community Centers Summer Programs	2,763	18,763	15,054	3,709
Louisiana Arts and Science Center	591,240	591,240	591,240	--
Arts Council of Greater Baton Rouge	131,550	131,550	131,550	--
Baton Rouge Symphony Association	91,060	91,060	91,060	--
U.S.S. Kidd	128,400	128,400	128,400	--
Baton Rouge Center for World Affairs	84,920	84,920	84,920	--
2005 ABC Bowling Congress Tournament	300,000	300,000	300,000	--
Total culture and recreation	1,329,933	1,345,933	1,342,224	3,709
Conservation and development:				
Economic Development Program	131,498	131,498	62,696	68,802
Urban Restoration Projects	--	250,000	612	249,388
Community centers	826,140	886,445	830,365	56,080
Human Development and Services	521,330	541,460	523,829	17,631
Earth Day	22,990	22,990	22,990	--
Cooperative Extension Service	52,144	53,844	52,120	1,724
Veterans Service Office	40,570	40,570	40,564	6
Big Buddy Program	58,210	58,210	58,210	--
Greater Baton Rouge Food Bank	22,320	22,320	22,320	--
Community Action for Children	24,000	24,000	24,000	--
Can Do	120,240	127,376	116,461	10,915
Total conservation and development	1,819,442	2,158,713	1,754,167	404,546
Capital outlay	11,181,271	3,427,708	--	3,427,708
Intergovernmental expenditures:				
Equivalent three mills on industrial area assessment	74,130	91,020	90,889	131
District Attorney of the Nineteenth Judicial District	3,015,320	3,015,320	3,015,320	--
Nineteenth Judicial District Court	3,788,675	3,788,675	3,786,627	2,048
E.B.R. Parish Family Court	554,990	554,990	554,990	--
E.B.R. Parish Juvenile Court	694,396	689,282	686,719	2,563
Nineteenth Judicial District Indigent Defender Board	160,000	160,000	148,201	11,799
E.B.R. Parish Clerk of Court	1,021,980	1,021,980	877,517	144,463
E.B.R. Parish Coroner	659,890	659,890	647,990	11,900

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Intergovernmental expenditures (continued):				
Brownsfield Fire Protection District	\$ 17,050	\$ 17,050	\$ 17,050	\$ --
Central Fire Protection District	36,820	36,820	36,820	--
E.B.R. Parish Fire Protection District No. 6	68,990	68,990	68,990	--
Eastside Fire Protection District	32,740	32,740	32,740	--
Pride Fire Protection District	11,120	11,120	11,120	--
Chaneyville Fire Protection District	22,230	22,230	22,230	--
Alsen-St. Irma Lee Fire Protection District	25,750	25,750	25,750	--
Capital Region Planning Commission	49,250	49,250	49,250	--
Capital Transportation Corporation	1,032,650	1,032,650	1,032,650	--
Total intergovernmental expenditures	11,265,981	11,277,757	11,104,853	172,904
Total expenditures	205,869,932	201,998,992	194,284,959	7,714,033
Excess (deficiency) of revenues over (under) expenditures	(7,404,532)	(2,020,840)	18,923,971	20,944,811
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Parish Sub Fund	17,570,667	18,490,197	14,422,611	(4,067,586)
Consolidated Garbage Service District No. 1	1,077,030	1,077,030	1,077,030	--
State and Local Government Securities Debt Service Fund	982,820	982,820	982,741	(79)
Capital Projects Fund	--	292,500	292,868	368
Greater Baton Rouge Airport District	--	281,843	281,843	--
Total transfers in	19,630,517	21,124,390	17,057,093	(4,067,297)
Transfers out:				
City Sub Fund	(17,570,667)	(18,490,197)	(14,422,611)	4,067,586
City Constable Court Costs Fund	--	(133,273)	(133,273)	--
Downtown Development District	(22,320)	(25,420)	(25,420)	--
Animal Control Center Fund	(532,140)	(532,140)	(532,140)	--
Grants Fund	(38,720)	(35,514)	(35,514)	--
Taxable Refunding Bonds Fund	--	(3,019,028)	(3,019,028)	--
Excess Revenue and Limited Tax Fund	(6,079,230)	(3,270,202)	(3,239,398)	30,804
Capital Projects Fund	(3,427,020)	(15,846,818)	(15,846,818)	--
Riverside Centroplex Fund	(595,000)	(595,000)	(595,000)	--
Greater Baton Rouge Parking Authority	(352,730)	(373,730)	(373,730)	--
Comprehensive Sewerage System Fund	(4,000,000)	(4,000,000)	(4,000,000)	--
Total transfers out	(32,617,827)	(46,321,322)	(42,222,932)	4,098,390
Proceeds of capital asset disposition	102,000	191,314	478,107	286,793
Total other financing sources and uses	(12,885,310)	(25,005,618)	(24,687,732)	317,886
Net change in fund balances	(20,289,842)	(27,026,458)	(5,763,761)	21,262,697
Fund balances, January 1	73,483,346	73,483,346	73,483,346	--
Fund balances, December 31	\$ 53,193,504	\$ 46,456,888	\$ 67,719,585	\$ 21,262,697

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2002

EXHIBIT A - 8

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ --	\$ 19,337,764	\$ 5,728,915	\$ 25,066,679	\$ 2,531,194
Investments	--	47,344,182	11,236,395	58,580,577	6,197,062
Sales taxes receivable	--	2,959,141	--	2,959,141	--
Accounts receivable - net	552,071	3,411,257	1,659,135	5,622,463	--
Accrued interest receivable	3,914	130,977	30,194	165,085	15,904
Special assessments receivable	--	255,611	--	255,611	--
Due from other funds (Note 11)	--	7,542,960	--	7,542,960	--
Due from other governments (Note 11)	--	8	--	8	2,149
Due from component units (Note 11)	--	116,459	--	116,459	--
Prepaid items	--	--	61,578	61,578	--
Inventory	--	--	--	--	167,670
Total current assets	555,985	81,098,359	18,716,217	100,370,561	8,913,979
Deferred bond issuance costs	--	1,024,040	--	1,024,040	--
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents	--	25,598,676	999,221	26,597,897	--
Investments	--	93,044,606	2,446,367	95,490,973	--
Accounts receivable - net	124,628	--	--	124,628	--
Accrued interest receivable	5,257	578,817	7,262	591,336	--
Due from other governments (Note 11)	7,980,612	522,042	1,275,366	9,778,020	--
Total restricted assets	8,110,497	119,744,141	4,728,216	132,582,854	--
Capital assets (Note 6):					
Land	51,628,765	9,145,546	8,919,507	69,693,818	47,568
Buildings	65,147,428	--	42,292,650	107,440,078	2,213,798
Improvements (other than buildings)	64,386,894	548,936,957	25,626,807	638,950,658	7,190
Equipment	2,602,011	7,511,303	1,580,737	11,694,051	19,070,790
Equipment under capital lease	--	--	--	--	654,045
Construction work in progress	2,889,043	5,254,122	8,122,990	16,266,155	--
Total capital assets	186,654,141	570,847,928	86,542,691	844,044,760	21,993,391
Accumulated depreciation	(38,095,536)	(202,837,041)	(39,225,146)	(280,157,723)	(16,754,085)
Net capital assets	148,558,605	368,010,887	47,317,545	563,887,037	5,239,306
Total assets	157,225,087	569,877,427	70,761,978	797,864,492	14,153,285

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2002

EXHIBIT A - 8
(Continued)

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
LIABILITIES					
Current liabilities:					
Accounts and contracts payable	\$ 369,868	\$ 1,174,779	\$ 2,907,331	\$ 4,451,978	\$ 450,516
Due to other funds (Note 11)	1,887,972	--	309	1,888,281	--
Due to other governments	141,687	--	8,532	150,219	--
Accrued salaries payable	126,120	460,423	61,479	648,022	59,795
Accrued expenses payable	--	--	49,872	49,872	--
Accrued interest payable	--	--	18,164	18,164	--
Deferred revenue	--	255,981	500,197	756,178	--
Obligations payable (Note 10)	2,089,256	3,466,960	--	5,556,216	--
Bonds payable (Note 10)	84,700	7,785,000	560,000	8,429,700	--
Compensated absences payable	187,729	710,942	75,711	974,382	146,797
Obligation under capital leases	--	--	--	--	119,739
Total current liabilities	<u>4,887,332</u>	<u>13,854,085</u>	<u>4,181,595</u>	<u>22,923,012</u>	<u>776,847</u>
Liabilities payable from restricted assets:					
Accounts and contracts payable	4,598,333	1,836,288	--	6,434,621	--
Due to other governments	--	28,548	--	28,548	--
Accrued interest payable	--	5,660,894	--	5,660,894	--
Total restricted liabilities	<u>4,598,333</u>	<u>7,525,730</u>	<u>--</u>	<u>12,124,063</u>	<u>--</u>
Noncurrent liabilities:					
Obligations payable (Note 10)	8,885,405	38,111,795	--	46,997,200	--
Bonds payable (Note 10)	4,811,805	241,685,000	--	246,496,805	--
Deferred amount on refunding (Note 10)	--	(2,157,221)	--	(2,157,221)	--
Landfill closure and postclosure care liability (Note 19)	--	--	9,859,860	9,859,860	--
Net pension obligation	278,856	1,400,244	119,110	1,798,210	203,442
Total noncurrent liabilities	<u>13,976,066</u>	<u>279,039,818</u>	<u>9,978,970</u>	<u>302,994,854</u>	<u>203,442</u>
Total liabilities	<u>23,461,731</u>	<u>300,419,633</u>	<u>14,160,565</u>	<u>338,041,929</u>	<u>980,289</u>
NET ASSETS					
Invested in capital assets, net of related debt	132,711,235	128,792,248	46,757,545	308,261,028	5,119,567
Restricted for capital projects	2,108,638	32,759,189	2,995,450	37,863,277	--
Restricted for debt service	746,756	30,475,131	583,693	31,805,580	--
Restricted Passenger Facility Charges	1,995,356	--	--	1,995,356	--
Unrestricted	<u>(3,798,629)</u>	<u>77,431,226</u>	<u>6,264,725</u>	<u>79,897,322</u>	<u>8,053,429</u>
Total net assets	<u>\$ 133,763,356</u>	<u>\$ 269,457,794</u>	<u>\$ 56,601,413</u>	<u>\$ 459,822,563</u>	<u>\$ 13,172,996</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

EXHIBIT A - 9

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
OPERATING REVENUES					
Charges for services	\$ 7,364,865	\$ 48,102,710	\$ 11,841,154	\$ 67,308,729	\$ 11,049,771
Miscellaneous revenues	244,800	34,764	80,485	360,049	--
Total operating revenues	7,609,665	48,137,474	11,921,639	67,668,778	11,049,771
OPERATING EXPENSES					
Personal services	2,598,766	9,492,277	1,450,495	13,541,538	1,255,626
Employee benefits	695,369	3,055,846	396,039	4,147,254	420,601
Supplies	287,174	1,735,945	178,860	2,201,979	165,293
Contractual services	3,572,583	14,267,097	9,455,741	27,295,421	2,784,624
Landfill closure and postclosure care expense	--	--	2,481,062	2,481,062	--
Cost of materials	--	--	--	--	4,190,338
Depreciation	4,354,743	21,204,304	2,520,002	28,079,049	2,804,367
Bad debts	--	334,858	--	334,858	--
Management fee	--	--	200,000	200,000	--
Total operating expenses	11,508,635	50,090,327	16,682,199	78,281,161	11,620,849
Operating income (loss)	(3,898,970)	(1,952,853)	(4,760,560)	(10,612,383)	(571,078)
NONOPERATING REVENUES (EXPENSES)					
Taxes pledged as securities for revenue bonds	--	29,953,612	--	29,953,612	--
Operating grants	126,984	219,788	15,662	362,434	--
Passenger facility charges (Note 18)	1,034,556	--	--	1,034,556	--
Investment earnings	273,412	3,521,940	377,981	4,173,333	161,958
Interest expense	(727,320)	(15,653,782)	(61,030)	(16,442,132)	(44,444)
Bond issuance costs	--	(411,735)	--	(411,735)	--
Gain (loss) on disposition of capital assets	1,375	129,479	940	131,794	214,404
Total nonoperating revenues (expenses)	709,007	17,759,302	333,553	18,801,862	331,918
Income (loss) before contributions and transfers	(3,189,963)	15,806,449	(4,427,007)	8,189,479	(239,160)
Capital contributions	17,133,324	5,600,558	2,871,425	25,605,307	--
Transfers in	--	4,000,000	3,754,686	7,754,686	--
Transfers out	(281,842)	--	--	(281,842)	--
Change in net assets	13,661,519	25,407,007	2,199,104	41,267,630	(239,160)
Total net assets - January 1	120,101,837	244,050,787	54,402,309	418,554,933	13,412,156
Total net assets - December 31	\$ 133,763,356	\$ 269,457,794	\$ 56,601,413	\$ 459,822,563	\$ 13,172,996

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002**

EXHIBIT A - 10

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Receipts from customers	\$ 7,791,455	\$ 47,442,033	\$ 12,213,124	\$ 67,446,612	\$ 11,049,771
Payments to suppliers for goods and services	(3,667,254)	(16,791,282)	(9,670,337)	(30,128,873)	(6,859,679)
Payments to employees for services and benefits	(3,151,281)	(11,863,248)	(1,811,169)	(16,825,698)	(1,584,779)
Other operating revenues	--	34,764	--	34,764	--
Net cash provided by (used for) operating activities	972,920	18,822,267	731,618	20,526,805	2,605,313
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Receipts from general property taxes	--	385	--	385	--
Receipts from general sales and use taxes	--	29,905,826	--	29,905,826	--
Operating grants received	126,984	353,168	15,662	495,814	--
Transfers in from other funds	--	4,000,000	968,730	4,968,730	--
Transfers out to other funds	(281,842)	--	--	(281,842)	--
Interest paid on short-term interfund loans	--	--	(6,680)	(6,680)	--
Loans to other funds	--	(7,542,960)	--	(7,542,960)	--
Loans from other funds	1,820,511	--	309	1,820,820	--
Loans to component units	--	(116,459)	--	(116,459)	--
Repayment of loans to other funds	(1,326,413)	8,040,774	--	6,714,361	--
Repayment of loans from other funds	--	--	(483,165)	(483,165)	--
Net cash provided by (used for) noncapital financing activities	339,240	34,640,734	494,856	35,474,830	--
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Receipts from occupancy taxes	--	--	51,173	51,173	--
Proceeds from sale of debt	3,750,634	--	--	3,750,634	--
Proceeds from capital grants	16,248,540	1,477,421	--	17,725,961	--
Proceeds from sale of capital assets	1,375	142,650	940	144,965	195,593
Passenger facility charges	1,027,897	--	--	1,027,897	--
Acquisition and construction of capital assets	(19,551,412)	(10,027,977)	(2,515,738)	(32,095,127)	(1,661,987)
Principal paid on bonds, obligations and capital leases	(1,982,745)	(10,400,577)	(525,000)	(12,908,322)	(1,083,412)
Interest paid on bonds, obligations and capital leases	(746,612)	(17,554,596)	(73,530)	(18,374,738)	(44,444)
Capital contributed by other governments	--	--	1,811,981	1,811,981	--
Capital contributed from impact fees	--	3,552,905	--	3,552,905	--
Net cash provided by (used for) capital and related financing activities	(1,252,323)	(32,810,174)	(1,250,174)	(35,312,671)	(2,594,250)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of investments	--	(140,388,788)	(13,682,762)	(154,071,550)	(6,197,062)
Proceeds from sales and maturities of investments	--	70,573,667	5,510,276	76,083,943	--
Interest received on investments	(59,837)	3,528,907	391,105	3,860,175	167,076
Net cash provided by (used for) investing activities	(59,837)	(66,286,214)	(7,781,381)	(74,127,432)	(6,029,986)

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

EXHIBIT A - 10
(Continued)

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
Net increase (decrease) in cash and cash equivalents (Note 1)	\$ --	\$ (45,633,387)	\$ (7,805,081)	\$ (53,438,468)	\$ (6,018,923)
Cash and cash equivalents, January 1	--	90,569,827	14,533,217	105,103,044	8,550,117
Cash and cash equivalents, December 31	<u>\$ --</u>	<u>\$ 44,936,440</u>	<u>\$ 6,728,136</u>	<u>\$ 51,664,576</u>	<u>\$ 2,531,194</u>
Classified as:					
Current assets	\$ --	\$ 19,337,764	\$ 5,728,915	\$ 25,066,679	\$ 2,531,194
Restricted assets	--	25,598,676	999,221	26,597,897	--
Totals	<u>\$ --</u>	<u>\$ 44,936,440</u>	<u>\$ 6,728,136</u>	<u>\$ 51,664,576</u>	<u>\$ 2,531,194</u>
Reconciliation of operating income to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ (3,898,970)	\$ (1,952,853)	\$ (4,760,560)	\$ (10,612,383)	\$ (571,078)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	4,354,743	21,204,304	2,520,002	28,079,049	2,804,367
Landfill closure and postclosure care expense	--	--	2,481,062	2,481,062	--
Increase (decrease) in compensated absences payable	53,218	97,585	12,247	163,050	25,286
Increase (decrease) in net pension obligation	73,942	522,906	32,270	629,118	57,878
Change in assets and liabilities:					
Decrease (increase) in accounts receivable	181,790	(331,746)	121,843	(28,113)	--
Decrease (increase) in prepaid items	--	--	(41,956)	(41,956)	--
Decrease (increase) in inventory	--	--	--	--	10,046
Increase (decrease) in accounts and contracts payable	192,503	163,186	206,493	562,182	270,530
Increase (decrease) in due to other governments	--	(945,500)	(1,844)	(947,344)	--
Increase (decrease) in accrued salaries payable	15,694	64,385	(9,152)	70,927	8,284
Increase (decrease) in deferred revenue	--	--	171,213	171,213	--
Total adjustments	<u>4,871,890</u>	<u>20,775,120</u>	<u>5,492,178</u>	<u>31,139,188</u>	<u>3,176,391</u>
Net cash provided by (used for) operating activities	<u>\$ 972,920</u>	<u>\$ 18,822,267</u>	<u>\$ 731,618</u>	<u>\$ 20,526,805</u>	<u>\$ 2,605,313</u>
Non cash investing, capital, and financing activities:					
Gain in fair value of investments	\$ 9,171	\$ 709,794	\$ 37,456	\$ 756,421	\$ 15,904
Capital assets contributed from other funds	--	--	2,785,956	2,785,956	--
Gain (loss) on disposal of capital assets	--	(13,171)	--	(13,171)	18,811

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2002

EXHIBIT A - 11

	Pension Trust Funds
ASSETS	
Cash and cash equivalents	\$ 988,652
Receivables:	
Employee contributions	1,030,859
Employer contributions	714,677
Interest and dividends	1,408,726
Pending trades	2,857,961
Other contributions	480,543
Total receivables	<u>6,492,766</u>
Investments, at fair value:	
U.S. government obligations	52,120,972
Bonds - domestic	69,174,732
Bonds - enhanced index fund	138,708,516
Equity securities - domestic	317,338,968
Equity securities - international	109,128,773
Mutual funds	4,118,450
Repurchase agreements	27,150,000
Total investments	<u>717,740,411</u>
Capital assets:	
Land	550,628
Buildings	697,496
Equipment	153,359
Accumulated depreciation	(614,084)
Total capital assets	<u>787,399</u>
Total assets	<u>726,009,228</u>
LIABILITIES	
Accrued expenses and benefits payable	678,154
Pending trade payables	<u>15,047,156</u>
Total liabilities	<u>15,725,310</u>
NET ASSETS	
Held in trust for pension benefits (See Exhibit B-1)	<u>\$ 710,283,918</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

EXHIBIT A - 12

	Pension Trust Funds
ADDITIONS	
Contributions:	
Employee	\$ 8,862,750
Employer	12,443,113
Severance contributions from employee	703,276
Total contributions	<u>22,009,139</u>
Investment income:	
Net depreciation in fair value of investments	(73,621,676)
Interest	8,312,921
Dividends	1,919,215
Total investment income (loss)	<u>(63,389,540)</u>
Less: investment expense	<u>1,586,226</u>
Net investment income (loss)	<u>(64,975,766)</u>
Total additions	<u>(42,966,627)</u>
DEDUCTIONS	
Benefit payments	45,974,259
Refunds and withdrawals	1,783,165
Administrative expenses	<u>1,106,430</u>
Total deductions	<u>48,863,854</u>
Change in net assets	(91,830,481)
Net assets - beginning of year	<u>802,114,399</u>
Net assets - end of year	<u>\$ 710,283,918</u>

The accompanying notes are an integral part of this statement.



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2002

	Governmental Fund Types		
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court
ASSETS			
Cash and cash equivalents	\$ 2,667,583	\$ 802,346	\$ 293,062
Investments	--	--	--
Property taxes receivable - net (Note 4)	--	--	--
Accounts receivable	47,765	85,707	25,162
Accrued interest receivable	--	--	--
Other receivables	--	--	--
Due from other governments	56,266	248,018	--
Due from primary government (Note 11)	--	--	--
Prepaid items	--	--	--
Inventory	--	--	--
Net pension asset	--	--	--
Restricted assets:			
Cash and cash equivalents	--	--	--
Due from other governments	--	--	--
Capital assets:			
Non-depreciable:			
Land	--	--	--
Construction work-in-progress	--	--	--
Depreciable:			
Buildings	--	--	--
Equipment	1,447,058	824,218	272,254
Equipment under capital leases	--	--	--
Accumulated depreciation	(1,057,042)	(685,753)	(214,786)
Total assets	\$ 3,161,630	\$ 1,274,536	\$ 375,692

- (1) As of June 30, 2002
(2) As of September 30, 2002

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types

<u>E.B.R. Parish Juvenile Court</u>	<u>Nineteenth Judicial District Indigent Defender Board</u>	<u>E.B.R. Parish Clerk of Court (1)</u>	<u>E.B.R. Parish Coroner</u>	<u>St. George Fire Protection District (2)</u>	<u>Brownsfield Fire Protection District</u>
\$ 515,889	\$ 489,578	\$ 2,645,847	\$ 34,741	\$ 234,538	\$ --
--	--	2,640,000	--	--	--
--	--	--	--	34,274	27,294
618	173,492	472,179	28,819	5,373	--
--	--	--	--	--	--
--	--	40,957	--	10,266	--
140,219	--	--	--	--	200,888
--	62,761	--	--	--	--
--	9,067	--	--	17,340	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	289,531	18,592
--	--	--	--	25,066	--
--	--	--	--	1,330,694	64,773
315,986	120,859	2,723,896	131,297	3,448,196	228,215
--	--	--	--	--	48,980
(235,965)	(82,850)	(2,421,066)	(73,588)	(1,976,341)	(194,053)
<u>\$ 736,747</u>	<u>\$ 772,907</u>	<u>\$ 6,101,813</u>	<u>\$ 121,269</u>	<u>\$ 3,418,937</u>	<u>\$ 394,689</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2002

	Governmental Fund Types		
	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District
ASSETS			
Cash and cash equivalents	\$ 357,950	\$ 98,580	\$ 73,030
Investments	--	--	--
Property taxes receivable - net (Note 4)	189,271	122,169	147,739
Accounts receivable	113,468	43,644	--
Accrued interest receivable	--	--	--
Other receivables	--	--	--
Due from other governments	447,443	519,331	439,207
Due from primary government (Note 11)	--	--	--
Prepaid items	--	--	--
Inventory	--	--	--
Net pension asset	--	--	--
Restricted assets:			
Cash and cash equivalents	--	--	--
Due from other governments	--	--	--
Capital assets:			
Non-depreciable:			
Land	159,018	43,000	151,360
Construction work-in-progress	--	--	--
Depreciable:			
Buildings	855,124	469,917	1,509,509
Equipment	1,328,694	636,002	700,569
Equipment under capital leases	437,604	278,628	440,613
Accumulated depreciation	(1,153,445)	(681,075)	(721,908)
Total assets	\$ 2,735,127	\$ 1,530,196	\$ 2,740,119

- (1) As of June 30, 2002
(2) As of September 30, 2002

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types				Proprietary Fund Type	
Pride Fire Protection District	Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Capital Region Planning Commission (1)	Capital Transportation Corporation	Totals
\$ 112,112	\$ --	\$ --	\$ 137,175	\$ 549,541	\$ 9,011,972
--	--	--	312,246	--	2,952,246
--	--	51,018	--	--	571,765
--	--	--	16,334	110,127	1,122,688
200	2	14	--	--	216
--	--	--	--	--	51,223
2,500	3,210	149,104	159,216	--	2,365,402
--	--	--	--	--	62,761
--	--	--	--	108,879	135,286
--	--	--	--	229,183	229,183
--	--	--	--	835,603	835,603
--	--	--	--	617,882	617,882
--	--	--	--	651,235	651,235
15,000	--	9,000	--	--	685,501
--	--	--	--	--	25,066
135,353	109,334	256,496	--	--	4,731,200
180,146	204,984	256,039	326,872	10,914,316	24,059,601
--	--	256,663	--	--	1,462,488
(130,995)	(236,887)	(355,865)	(273,698)	(7,049,280)	(17,544,597)
\$ 314,316	\$ 80,643	\$ 622,469	\$ 678,145	\$ 6,967,486	\$ 32,026,721

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2002

	Governmental Fund Types		
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court
LIABILITIES			
Accounts payable and other current liabilities	\$ 95,474	107,254	--
Due to other governments	--	--	--
Due to primary government (Note 11)	--	--	--
Accrued payables	108,954	59,626	13,377
Other liabilities	59,078	--	--
Liabilities payable from restricted assets	--	--	--
Non-current liabilities:			
Due within one year	--	--	--
Due in more than one year:			
Bonds and notes payable	--	--	--
Compensated absences payable	--	602,886	41,973
Obligation under capital leases (Note 14)	--	--	--
Claims and judgments payable	--	--	--
Net pension obligation (Note 7)	218,548	6,773	26,491
Other long-term liabilities	--	--	--
Total liabilities	<u>482,054</u>	<u>776,539</u>	<u>81,841</u>
NET ASSETS			
Invested in capital assets, net of related debt	390,016	138,465	57,468
Restricted for:			
Other purposes	--	--	--
Unrestricted	<u>2,289,560</u>	<u>359,532</u>	<u>236,383</u>
Total net assets	<u>\$ 2,679,576</u>	<u>497,997</u>	<u>293,851</u>

- (1) As of June 30, 2002
(2) As of September 30, 2002

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types

E.B.R. Parish Juvenile Court	Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Clerk of Court (1)	E.B.R. Parish Coroner	St. George Fire Protection District (2)	Brownsfield Fire Protection District
3,477	\$ 516,983	\$ 163,088	\$ 7,359	\$ 19,107	\$ 15,827
1,765	--	--	--	--	--
--	--	--	--	--	96,853
--	--	152,302	--	105,381	--
37,125	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	1,004,084	--
--	--	--	--	1,836,758	--
149,611	--	359,773	1,594	227,958	--
--	--	--	--	--	19,627
--	--	--	--	--	--
63,613	--	--	38,454	143,781	12,459
--	--	--	--	--	--
<u>255,591</u>	<u>516,983</u>	<u>675,163</u>	<u>47,407</u>	<u>3,337,069</u>	<u>144,766</u>
80,021	38,009	302,830	57,709	526,304	146,880
47,736	393,412	--	--	--	--
<u>353,399</u>	<u>(175,497)</u>	<u>5,123,820</u>	<u>16,153</u>	<u>(444,436)</u>	<u>103,043</u>
<u>481,156</u>	<u>\$ 255,924</u>	<u>\$ 5,426,650</u>	<u>\$ 73,862</u>	<u>\$ 81,868</u>	<u>\$ 249,923</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2002

	Governmental Fund Types		
	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District
LIABILITIES			
Accounts payable and other current liabilities	\$ 8,068	\$ 27,095	\$ --
Due to other governments	--	--	--
Due to primary government (Note 11)	--	--	--
Accrued payables	37,025	10,053	24,116
Other liabilities	--	--	--
Liabilities payable from restricted assets	--	--	--
Non-current liabilities:			
Due within one year	52,184	63,690	--
Due in more than one year:			
Bonds and notes payable	--	--	399,500
Compensated absences payable	86,551	1,077	55,498
Obligation under capital leases (Note 14)	177,865	50,413	242,727
Claims and judgments payable	--	--	--
Net pension obligation (Note 7)	31,775	25,460	5,000
Other long-term liabilities	--	--	--
Total liabilities	<u>393,468</u>	<u>177,788</u>	<u>726,841</u>
NET ASSETS			
Invested in capital assets, net of related debt	1,396,946	632,369	1,437,916
Restricted for:			
Other purposes	--	--	--
Unrestricted	<u>944,713</u>	<u>720,039</u>	<u>575,362</u>
Total net assets	<u>\$ 2,341,659</u>	<u>\$ 1,352,408</u>	<u>\$ 2,013,278</u>

- (1) As of June 30, 2002
(2) As of September 30, 2002

The accompanying notes are an integral part of this statement.

Governmental Fund Types				Proprietary Fund Type	
Pride Fire Protection District	Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Capital Region Planning Commission (1)	Capital Transportation Corporation	Totals
\$ 2,063	\$ 1,110	\$ 2,110	\$ 38,319	\$ 334,046	\$ 1,341,380
--	--	--	--	--	1,765
--	2,516	17,090	--	--	116,459
--	--	--	--	566,562	1,077,396
--	--	--	24,631	779,146	899,980
--	--	--	--	258,274	258,274
--	--	--	--	--	1,119,958
--	--	--	--	--	2,236,258
--	--	--	28,216	366,805	1,921,942
--	--	148,444	--	--	639,076
--	--	--	--	177,500	177,500
--	--	--	--	--	572,354
--	--	--	--	258,273	258,273
<u>2,063</u>	<u>3,626</u>	<u>167,644</u>	<u>91,166</u>	<u>2,740,606</u>	<u>10,620,615</u>
199,504	77,431	273,889	53,174	3,865,036	9,673,967
--	--	--	--	1,269,117	1,710,265
<u>112,749</u>	<u>(414)</u>	<u>180,936</u>	<u>533,805</u>	<u>(907,273)</u>	<u>10,021,874</u>
<u>\$ 312,253</u>	<u>\$ 77,017</u>	<u>\$ 454,825</u>	<u>\$ 586,979</u>	<u>\$ 4,226,880</u>	<u>\$ 21,406,106</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF ACTIVITIES
ALL DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2002**

	Judicial Court Services			
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court	E.B.R. Parish Juvenile Court
EXPENSES	\$ 7,327,416	\$ 8,452,237	\$ 1,169,520	\$ 1,454,200
PROGRAM REVENUES:				
Charges for services	1,560,916	2,061,832	104,004	497,465
Operating grants and contributions	5,312,527	5,969,165	1,008,803	983,460
Capital grants and contributions	--	971	--	--
Net program (expenses) revenue	(453,973)	(420,269)	(56,713)	26,725
GENERAL REVENUES:				
Taxes:				
Property	--	--	--	--
Occupancy	--	--	--	--
Grants and contributions not restricted to specific programs	27,986	261,625	--	--
Investment earnings	57,198	34,742	6,320	8,640
Gain (loss) on sale of capital assets	--	--	--	--
Total general revenues	85,184	296,367	6,320	8,640
Change in net assets	(368,789)	(123,902)	(50,393)	35,365
Net assets, beginning	3,048,365	621,899	344,244	445,791
Net assets, ending	\$ 2,679,576	\$ 497,997	\$ 293,851	\$ 481,156

- (1) Period ending June 30, 2002
(2) Period ending September 30, 2002

The accompanying notes are an integral part of this statement.

Continued

Judicial Court Services			Coroner	Fire Protection Districts	
Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Clerk of Court (1)	Total Judicial Court Services	E.B.R. Parish Coroner	St. George Fire Protection District (2)	Brownsfield Fire Protection District
\$ 2,652,790	\$ 10,143,644	\$ 31,199,807	\$ 737,445	\$ 6,487,165	\$ 458,633
1,951,752	10,663,727	16,839,696	109,235	872,373	133,210
613,507	877,517	14,764,979	647,990	312,861	35,085
--	--	971	--	--	--
(87,531)	1,397,600	405,839	19,780	(5,301,931)	(290,338)
--	--	--	--	4,222,691	177,837
--	--	--	--	--	--
--	273,836	563,447	--	345,337	95,036
9,317	717,835	834,052	--	40,529	75
--	--	--	(6,032)	--	--
9,317	991,671	1,397,499	(6,032)	4,608,557	272,948
(78,214)	2,389,271	1,803,338	13,748	(693,374)	(17,390)
334,138	3,037,379	7,831,816	60,114	775,242	267,313
\$ 255,924	\$ 5,426,650	\$ 9,635,154	\$ 73,862	\$ 81,868	\$ 249,923

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF ACTIVITIES
ALL DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2002**

	Fire Protection Districts			
	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District	Pride Fire Protection District
EXPENSES	\$ 1,118,283	\$ 853,562	\$ 753,497	\$ 80,180
PROGRAM REVENUES:				
Charges for services	332,113	216,331	282,514	39,519
Operating grants and contributions	--	--	--	--
Capital grants and contributions	29,750	--	--	--
Net program (expenses) revenue	(756,420)	(637,231)	(470,983)	(40,661)
GENERAL REVENUES:				
Taxes:				
Property	525,432	582,894	572,409	--
Occupancy	--	--	--	--
Grants and contributions not restricted to specific programs	231,658	215,198	32,740	20,768
Investment earnings	4,020	5,439	3,063	2,493
Gain on sale of capital assets	--	--	--	--
Total general revenues	761,110	803,531	608,212	23,261
Change in net assets	4,690	166,300	137,229	(17,400)
Net assets, beginning	2,336,969	1,186,108	1,876,049	329,653
Net assets, ending	\$ 2,341,659	\$ 1,352,408	\$ 2,013,278	\$ 312,253

- (1) Period ending June 30, 2002
(2) Period ending September 30, 2002

The accompanying notes are an integral part of this statement.

Fire Protection Districts			Mass Transit			
Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Total Fire Protection Districts	Capital Region Planning Commission (1)	Capital Transportation Corporation	Total Mass Transit	Total All Component Units
\$ 97,749	\$ 304,167	\$ 10,153,236	\$ 762,760	\$ 12,048,415	\$ 12,811,175	\$ 54,901,663
12,282	18,558	1,906,900	136,276	3,734,520	3,870,796	22,726,627
--	--	347,946	673,818	207,890	881,708	16,642,623
--	--	29,750	--	52,534	52,534	83,255
(85,467)	(285,609)	(7,868,640)	47,334	(8,053,471)	(8,006,137)	(15,449,158)
--	206,409	6,287,672	--	--	--	6,287,672
--	--	--	--	807,561	807,561	807,561
30,930	29,960	1,001,627	--	6,382,548	6,382,548	7,947,622
28	1,724	57,371	13,129	2,857	15,986	907,409
5,150	--	5,150	--	--	--	(882)
36,108	238,093	7,351,820	13,129	7,192,966	7,206,095	15,949,382
(49,359)	(47,516)	(516,820)	60,463	(860,505)	(800,042)	500,224
126,376	502,341	7,400,051	526,516	5,087,385	5,613,901	20,905,882
\$ 77,017	\$ 454,825	\$ 6,883,231	\$ 586,979	\$ 4,226,880	\$ 4,813,859	\$ 21,406,106

